



Arizona House of Representatives House Majority Research MEMORANDUM

Liam Michael Maher
Assistant Legislative Research Analyst
lmaher@azleg.gov

1700 W. Washington
Phoenix, AZ 85007
DIRECT (602)926-3155

To: Representative Rivero
Re: HB 2674: TPT exemption; amateur races
Date: March 28, 2016

CONCUR-REFUSE BLUE SHEET #7

[HB 2674](#) passed the Senate on March 28, 2016 [29-0-1](#) and listed on **Blue Sheet #7**. Please let me know if you intend to concur or refuse the Senate amendments.

AS PASSED THE HOUSE

HB 2674 exempts noncompetitive races sponsored by nonprofit organizations from transaction privilege tax (TPT).

SENATE AMENDMENTS

The Senate amended HB 2674 as follows:

1. Removes the overall TPT exemption for noncompetitive races.
2. Exempts the gross proceeds of sales or gross income derived from entry fees from TPT for events:
 - a. that consists of a run, walk, swim, bicycle ride or a combination of these events, until March 1, 2017; and
 - b. that are operated or conducted by nonprofit organizations and consist of a run, walk, swim, bicycle ride or a combination of these events.
3. Removes the effective date.